

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD**R/SPECIAL CIVIL APPLICATION NO. 1452 of 2026**

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MARUTI STONE THROUGH ITS PARTNER MR. PRAKASHKUMAR
HASMUKHBHAI PATEL
Versus
UNION OF INDIA & ORS.

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Appearance:

MR ABHAY Y DESAI(12861) for the Petitioner(s) No. 1
MR. HARSHVARDHAN SHARMA, ASSISTANT GOVERNMENT PLEADER
for the Respondent(s) No. 2,4
MR PRADIP D BHATE(1523) for the Respondent(s) No. 1,3

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CORAM:**HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MR. JUSTICE PRANAV TRIVEDI

Date : 05/02/2026**ORAL ORDER****(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)**

Heard learned advocate Mr.Abhay Desai for the petitioner.

Learned advocate Mr.Abhay Desai in the course of arguments, relied upon the order passed by the Co-ordinate Bench of this Court in the case of GUJMIN INDUSTRY ASSOCIATION VS. UNION OF INDIA reported in 2019 (20) G.S.T.L. 11 (Guj.) with regard to the controversy regarding issue of levy of GST on royalty.

Rule and Notice as to interim relief, returnable on 12.03.2026. There shall be ad-interim relief in terms of paragraph No.9(G). To be heard with Special Civil Application No.11563 of 2023.

(A. S. SUPEHIA, J)**(PRANAV TRIVEDI,J)**